

AMENDMENTS TO THE SPECIFICATION

Page 19, please amend the paragraph beginning at line 21 as follows:

In accordance with a manufacturing method for the semiconductor device according to the ~~first~~ fourth embodiment, the steps shown in Figs. 30 to 36 follow the steps shown in Figs. 2 to 4 of the manufacturing method for the semiconductor device according to the first embodiment.

Furthermore, these steps are followed by the steps shown in Figs. 14 to 17 and in Fig. 1 of the manufacturing method for the semiconductor device according to the first embodiment. In the following, the descriptions of the manufacturing steps that are the same as in the above will not be repeated.

Page 20, please amend the paragraph beginning at line 10 as follows:

With reference to Fig. 33, an oxidation process is carried out on the inner surfaces of trenches 42m and 42n by means of a thermal oxidation method. Inner wall oxide films 45 are formed on the ~~on the~~ sides and the bottoms of trenches 42m and 42n according to this oxidation process. In addition, the portions of silicon substrate 1 and polysilicon film 4 behind sidewalls 41 and adjoining the end portions of tunnel oxide films 3 are also oxidized. Thereby, birds beak portions 11 and 12 having predetermined forms are formed on both ends of tunnel oxide films 3.